



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 26, 2000

Ancillary Document being reviewed (provide number and title): ETA 175.04.193 Local services connected with interstate transactions.

Date last Issued: August 26, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: ETA explains that arranging for the shipping, receiving, and handling of goods are local activities regardless that the activities may be closely connected with interstate commerce. Consequently, charges for these services are subject to business and occupation tax.

Is the document clearly written? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in the rule? 

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**The issues addressed by this ETA are sufficiently addressed y WAC 458-20-193D.**

**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments

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